

# ABSTRACT OF THE DISCLOSURE

A recording and playback apparatus and method, a program storage medium and a program by which AV signals of a program being recorded can be converted into AV signals of another format are disclosed. First, it is discriminated whether or not a recording process is started. If it is discriminated that a recording process is started, then coded data being currently recorded are read out and converted into coded data of another format. Thereafter, the coded data obtained by the format conversion are recorded onto a hard disk.